

AMERICAN REVENUER



Journal of the American Revenue Association

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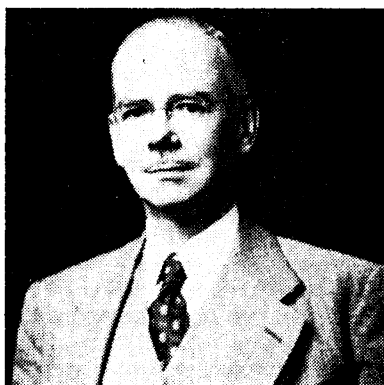
Shellabear Elected To Honorary Life Membership

The Board of Directors is pleased to announce the election of Dr. Hugh P. Shellabear (ARA #8) to Honorary Life Membership in the Association. Dr. Shellabear, as HLM #8, joins Elliott Perry and Henry W. Holcombe as one of three living ARA Life Members.

Dr. Shellabear was born in Singapore, Malaya on April 23, 1891 of missionary parents. Graduated from Spokane, Washington High School in 1908, he received his B. A. and M. A. (Chemistry) in 1912-13 from Ohio Wesleyan University, and his M. D. degree from Johns Hopkins University in 1920. He is a member of Phi Beta Kappa and Alpha Omega Alpha (Medical). Specializing in internal medicine, he practised at Reading, Pa. from 1923 to 1970, at which time his retirement was forced by ill health.

An interest in stamp collecting began in 1913, and was confined to unused U. S. postage issues. During the depression years, Dr. Shellabear sold his collections, but resumed collecting in 1939, his interest turning to civil war revenues with railroad company cancellations. This field was suggested by Jere. Hess Barr, who was at that time working on insurance company cancels.

With the assistance of several interested revenue collectors, all known railroad cancels were listed, traced and drawn. In 1940, the listing of cancels, including brief histories of the railroads involved, was published as a Handbook of the Revenue Unit of the



American Philatelic Society. Wartime paper shortages made publication in the APS Journal impossible, and only 100 copies of Dr. Shellabear's list were printed, at the insistence of Morton Joyce and George Turner.

In succeeding years the railroad project expanded more than ten-fold, and in 1965 Dr. Shellabear produced his final revision. Subsequently, the reporting of new railroad cancels has been taken over by Frank Q. Newton, Jr., and the work continues to grow.

A similar project of Dr. Shellabear's, the listing of shipping company cancels, was begun about 1958

Articles by Dr. Shellabear have appeared from time to time in the *American Revenuer* over the years. From 1964 until his resignation in 1970, he served in the office of Eastern Representative.

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Vol. 25, No. 10, Whole Number 240

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REVENUE AWARDS COME ROLLING IN AGAIN

Revenue exhibits took awards in several recent shows across the country. In the literature competition at APS-TEXANEX, a gold medal was taken by *The Stamp Duty of Great Britain and Ireland*, which was written in two volumes (third volume to come) by Dr. Samuel B. Frank and Josef Schonfeld. In the same competition George Griffenhagen's *Medicine Tax Stamps, Worldwide* took the bronze.

At NOJEX '71 there was but one display of revenues, that of E. B. Bushnell, entitled "First Issue U. S. Revenues on Documents." This exhibit took a silver award. Matty Koref was also at it again—his Match and Medicine related "Proprietary Medicine Companies' Corner Cards and Adver-

tising Envelopes" also took a silver at NOJEX.

At SESCOAL (Oct. 8-10), revenues took third awards in the United States category and the "Balance of World" category. Ogden Scoville's "U. S. Special Tax Stamps, Series 1873-1885" took the U. S. award, and Deborah Friedman's "Revenue Stamps of Colombia" took the "Balance" award.

CORNPEX '71 (Oct. 22-24) had a revenue classification for the first time this year. The first award went to "M. E. Lee," an ARA member who wished to remain anonymous, for his "Taxpayers with Head of Lincoln." Clifford O. Leaks' "U. S. Embossed and Printed Revenue Paper" took second. The third award went to our editor, Lou Alfano, who showed his "Customs Cancels on Classic U. S. Revenues" for the first time.

—Bart Rosenberg (ARA 1307)

LOUIE'S LITTLE LINES

Your Editor's Sounding Board

HELP! — We're down to the last few articles in the "bank," so if you want next month's *Revenuer* to maintain the length to which we have become accustomed, you'd better get those writings in to me on the double. It would be a real shame to start our Silver Jubilee year with a skinnier magazine than usual, so please **GET THOSE ARTICLES IN NOW!**

CONGRATULATIONS are in order to Dr. Hugh P. Shellabear on his election to Honorary Life Membership in the ARA. The good Doctor has been studying revenues longer than I've been on the face of the earth, and has turned in some remarkable pieces of research in the field of cancellations. He is truly deserving of this, the highest honor given by the A.R.A., and in my humble opinion was long overdue for recognition.

REVENUER RECOGNITION—That's what has been happening at stamp shows all across the land lately. Even in shows with no "Revenue" classification the judges have been forced to give credit where it is due! This month's report, by our able Assistant Editor, highlights exhibitions in New Jersey, Illinois, Texas and California. So it's just about a border to border and coast to coast proposition. The moral of the story—study your fiscals first, then **SHOW THEM OFF!**

SOMEBODY MUST BE PAYING ATTENTION TO ME! Some time last year I used this column to call attention to one major West Coast stamp show's unfair policy of allowing only the so-called "standard" size pages to be used in their exhibits, based on a letter from member Ogden Scoville. My screaming must not have fallen on deaf ears, 'cause this year Ogden took a third award in that show with outsize material. Thank you SESCAL, I'm glad you have finally seen the light!

OVER THE TOP! We finally made it! And just in time, too. Bruce Mil-

ler's report for this month shows that we now have 502 members, two more than our Silver Jubilee goal. I'll second his motion that we try for 600 during the next year, but it'll mean the fullest cooperation of ALL A.R.A. members. If you need an application blank or two, let me know.

A.S.D.A. & ANPHILEX will be over by the time you read this, but publication schedules being what they are, I must get this off to the printer before they begin. Next month's issue will contain a full report on both shows.

PERSONALITIES IN TOWN — On November third the Collectors Club of New York held its 75th Anniversary Meeting and, as usual, I was there. I'm very happy to report that one of our distinguished members from Italy was also present, Signor Carlo Buttafava of Milano. With the help of our good friend Domenico Facci, Signor Buttafava and I held a pleasant conversation in a halting mixture of Italian and English. One of our noted members from Pittsburgh, Bob Cunniffe, was also present, and I had the privilege of introducing these two fine gentlemen to one another. **Viva gli fiscali — la filatelia del futuro!** (Anche lo futuro della filatelia!)

HAPPY HOLIDAYS TO ALL! At this season which is holy to all, let each of us pray to the Divine One in his own way that we may truly see Peace on Earth, Good Will to All Men!

Lou Alfano (ARA 1142)
Editor

WANTED

U. S. Revenue Collections valued at \$500.00 or more. Submit inventory and asking price or ship collection for my firm offer. Will hold intact pending acceptance.

240tr

DAVID CHASSY

— Established 1939 —

Box 2302-ARA, Babylon, NY 11703
ARA APS ASDA

Some Cancellation Problems On Civil War Revenue Stamps

By H. P. Shellabear, M. D.

It is scarcely more than thirty years since any particular attention was directed towards the cancellations on the revenue stamps of the 1862-75 issues, except, of course, for the proprietary stamps. In most cases the unused stamps were priced higher than the handstamped or printed cancels. Today, a well centered, legible handstamped cancel brings more at auction than an uncanceled specimen.

There are two kinds of collectors, both estimable, one kind is pleased to place a well centered and legibly cancelled stamp in his collection. The esthetic pleasure his reward. The other type wants to know the "whys and wherefores" of its use. The same difference in the postage stamp field led to the development of Postal History groups.

I happen to have a great interest in all forms of transportation and its development in this country, especially during the period of our greatest expansion. So I study the markings on the revenue stamps used on the railroads, ships, canals, telegraphs, express companies, transportation and despatch companies and lines of all types, if based on their domestic usage. As expected, all the above have some connection with our developing railroad systems.

One finds considerable help in identifying the cancels from available literature, so far as the railroads themselves are concerned; and to a lesser extent this is true of the express companies both Eastern and Western. I might mention that I have one good book on the telegraphs, though many small companies are omitted; and the same is true for the small express companies such as the Hope Express Company and others. As to the ship companies or ship names, the information is often inaccurate, due to use of the same name for several ships. As for the rest of our knowledge, one has to depend on "bits and pieces" of information from general reading. I have made a habit of jotting down in a notebook any stray information, and, when I remember it, to give the book and page on which I found it. It comes in mighty handy on occasion.

The period of our country's greatest expansion, from the 1840s to the 1870s, happens to be meshed with the time when revenue stamps were required, due to the Civil War and the passage of the Stamp Tax Acts of 1862 and 1864, together with all their amendments. Here there is a surfeit of information. Fortunately my studies required the use of Schedule "B" only, but even that gives a wonderful picture of all phases of business in the North, and in the South at War's end in 1865, so we can see the country's growth. Can you imagine a country that could pay for a war of that size within seven years of its end?

Perhaps everyone is familiar with the Express company history—how it developed from the individual carrier of small packages, perchance of some value, who bought his passenger ticket and rode the passenger train to his destination, with his package or bag in his hands. These containers grew from a bag to as large a suitcase as the railroad would allow to ride free in the baggage car on the passenger's ticket. Often the agent would ride in the baggage car to protect his packages. The time came when they bought a small area in the baggage car that was attached to a passenger train; freight trains were too slow.

By the 1850s the amalgamations began; at first by mutual agreement to work together as was the case with Adams & Co. By 1855 there were only

two large companies, the largest being the American Express Co. By one means or another it controlled the United States Express Co. to run over the lines of the Erie Railway, and the National Express Co. which carried all express shipments between New York City and Canada, a very prosperous company. The top men got together and formed Wells, Fargo & Co. to cover the United States from the Mississippi river westward, with an agreement for each company to stick to its assigned area. It worked well, and in this way they covered the upper tier of States and reached California in time to get well established before the 1853 depression; and Wells, Fargo & Co. came through that depression without a single failure and with a mile high reputation for honesty and reliability.

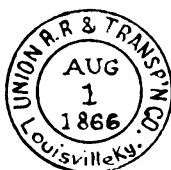
The other express company was at that time called Adams & Co. with Alvin Adams as President. It had spread down the Atlantic coast picking up the smaller companies and associating itself with larger ones such as Kinsey & Co. It extended westward along the Pennsylvania and Baltimore and Ohio Railroads, southward along the coast to New Orleans, and to California by 1850. Unfortunately, the man chosen to run the California area did some queer things, and when the depression hit in 1853 the Company had to default on its banking business, which had been very large. That ended Adams & Co. on the Pacific coast. "What the gold rush didn't take away the Adams did." In 1854 Mr. Adams resigned the presidency, and an amalgamation of several companies took place under the name of the Adams Express Co. Business remained good throughout the rest of their area. As 1861 approached it became evident that the company would lose all their southern property and good will, so a Great Southern Express Co. was formed under Southern sponsorship and the property remained intact, though it took a beating in some of the border states. The moves were very well hidden and while most people realized something was off color, no serious steps were taken by any government agencies. They served well as a means of exchange and with little hope of profit. The Southerners did not have any money and the north could send food and clothing to prisoners with reasonable hopes of the man getting it. Up North the amalgamated companies stressed their previous names. We see Harnder, and Howard & Co., and Kinsey & Co. and Eastern, etc. but at the upper left side of the receipt there was a box which extolled the Great Southern Express Co. At war's end the Southern gradually dropped out and the Adams resumed.

In the 1860s the cry of Monopoly went up against the only express company functioning in the northern tier of states, the American Express. A new company was formed with a capital of \$20,000,000, called the Merchants' Union Express Co. After losing \$6,000,000 of the stockholders money, and agreeable to the American who had also lost money in the cutthroat competition, a combination was formed called the American Merchants' Union Express Co., set up with \$18,000,000 capital, each company subscribing half. It was quite evident that the railroads were not too happy with the Express companies making such huge sums of money, and steps were already being taken to retrieve some of the loss. The above amalgamation of the express companies took place about 1865 and as we shall see the N. Y. C. R. R. Co. already had their fast freight lines in existence.

What had handicapped the railroads from the beginning was that so many of the smaller lines were the product of some local group interested in short haul business, such as marble from the quarries to the seaports, etc. As a result they couldn't care less what gauge was chosen or the quality of the rails. Their pride lay in the name and in a fine depot, mostly to sit around in. When through freight service was needed it often required transferring of the freight wherever the local railroad joined the main line, and local pride often demanded that the freight be placed in their fine freight depot. This

led to much breakage and theft, which was not considered a sin.

Some time during the mid 1850s, a William J. Kasson of Buffalo, N. Y., who had been trying out the idea on some branch lines of the New York Central R. R., set up a company of "honest, careful and reliable men" to handle this transshipment of freight. This proved a very successful business, and a syndicate of New York business men was formed, called the Merchants' Despatch Co., to take over the business on the lines of the New York Central R. R. Co. The book says "within a year another company was set up to take over on the lines of the Erie Ry. Co., called the Western Despatch." Here the record becomes very cloudy. It speaks of the Erie taking over the company after a year but after running it for three years handing it back to the Express company. Harlow also speaks as though this Despatch company was actually in the control of the United States Express Co. from the beginning. Unfortunately no dates are given by any author I can find. The cancels on my stamps tell a different story, unless there was still a different company also involved, which I doubt. I have 4 different cancels of a **Western Transportation Co.** Two have no year date but the other two show the 1863 date, (the earliest dating on any of the despatch stamps I have. I do have a 2c B. C. orange with a **Great Western Despatch** marking dated Apr 8 1867 with Cincinnati at the bottom. This was after control went back to the **United States Express Co.**, which document shows a date of Oct. 30, 1865. I will come back to list the cancels and the documents later. They are mentioned here to show the confusion on the subject.



To get back to how the railroads handled and tried to improve the through freight system, we find that the Pennsylvania R. R. Co. authorized Leech and Co. of Philadelphia and Clark and Thaw of Pittsburgh to set up similar functions to those done by William J. Kasson on the N. Y. Central. Leech and Co. soon dropped out and Clark and Thaw took over on the whole line east and west of Pittsburgh. Later Thaw conceived of a freight car that could be used, both on the main line and the branches, using a wheel with an extra broad tread to cover the 4 feet 8½ inches of the main line and the 4 feet 10 inches of some of the trackage west of Pittsburgh. For some reason the railroad looked on this with some disfavor, so Thaw built a few freight cars and in January 1864, set up a separate company under a charter called the Union Transportation and Insurance Co. The name of the Company was again changed, by charter, to Union R. R. & Transportation Co. The Company put a large red star on each car, so that it was soon called the **STAR LINE** and sometimes the **UNION STAR LINE**. They had already learned the first rule in modern advertising—"attract attention." They soon owned and used well over 3000 freight cars. For from being embittered, the railroad at once authorized the formation of two other companies. One functioned mostly on the main line, branches and connections of its Philadelphia and Erie R. R. Co. This was called the **EMPIRE LINE**. At one time they owned over 3400 freight cars and 1308 oil cars. The other company made connections with the railroads along the Atlantic Coast. I can find no other data about this so called **GREEN LINE**. The railroads bought out the **STAR UNION LINE** in 1873, for \$300,000 in stock at par. The other two lines were also bought out in 1875 or 1876 for the same price in the same way. There are

quite a few of the Union R. R. & Transportation Co. cancels, but I have never seen a cancel of either the EMPIRE LINE or the GREEN LINE. Perhaps if one could find their owners, one could. But I cannot find that out. Perhaps some reader of this article can fill in the gap. Surely a company using over 6000 cars to haul freight must have given receipts for sums in excess of \$20. If so, a 2c stamp was a requirement.

I do not know how the Baltimore and Ohio R. R. Co. handled their freight problem and can find no data. They must have run up against at least a few roads among the many they bought, rented or controlled in the West that had the wide gauge. As to the Southern roads, since most were destroyed before 1865 the replacements were almost certainly standard gauge, so that problem does not enter.

The next great step forward in regaining control of shipments over their lines came from the New York Central R. R. Co. under the brilliant leadership of Commodore Vanderbilt. The railroad was his pet project among all his financial dealings, and he wanted sole control of whatever functions it had. First he made sure of a through line from New York City to Buffalo, N. Y. and then by purchase or lease, or other pressures, a through line to Chicago, Ill. He had a practically through line to the heart of the continent long before it was legally consummated. He next aimed for Boston. In those days there was no Boston and Albany R. R. but a series of smaller roads, so he chose the Boston and Worcester to start with. The Western R. R. Co. was glad to get into the swim as they had good relations with the Boston and Worcester, and wanted a westward opening. So it was not long until Vanderbilt had his through line from both Boston and New York to Chicago, and was ready to set up his "Through Freight Lines" and his "Fast Freight Lines" largely under his own men. This had occurred by 1865, and I judge probably by 1864, though I do not yet have the proof on documents. In an article I wrote for *Weekly Philatelic Gossip*, published in the Sept. 20, 1941 issue, two freight documents were illustrated, showing the usage of such freight lines under the above titles. They tell us that the famous Boston merchant, Silas Peirce, shipped "a cased piano through from Boston to Chicago and points west, for \$2.15 per 100 lbs. class 1" and at a later date "a Hogshead of Sugar, 920 lbs at 50c per 100 lbs., 4th class." (The first was in 1865, the second early in 1866.) A study of these two documents in detail is well worth while and shows how Mr. Vanderbilt got back control of all fast freight on HIS line.

I will now list such of these stamps as I have, and hope that other collectors can help to straighten out the Erie Ry. items, perhaps by direct mail or through publication in the *Revenuer*. I begin with the earliest datings.

WESTERN TRANSPORTATION CO.

- 25c Bond, Black cancel, single circle, 23mm. WESTERN TRANSPORTATION (below this in smaller lower case) COMPANY — Nov ? 1863 (across the bottom) BUFFALO.
- 5c Certificate, imperforate, Black cancel, 20mm. WESTERN TRANS CO. Mar 2 1863 BUFFALO. (across bottom)
- 2c Bank check, orange, gray blue cancel, single circle, 20mm. WESTERN TRANS CO. APR 28 (no year date)
- 5c Inland exchange, gray blue cancel, single circle, 20mm. WESTERN TRANS CO. JUN 7 (no year date) NEW YORK.

MERCHANTS' DESPATCH CO.

- 5c Certificate, BLACK cancel, double circle, 22x14mm. MAY 5 1865 New York (at bottom)
- 5c Certificate, Blue cancel, double circle, 22x14mm. MAY 25 1866 New York (at bottom) (Design same for both only color and dating different.)

GREAT WESTERN DESPATCH CO.

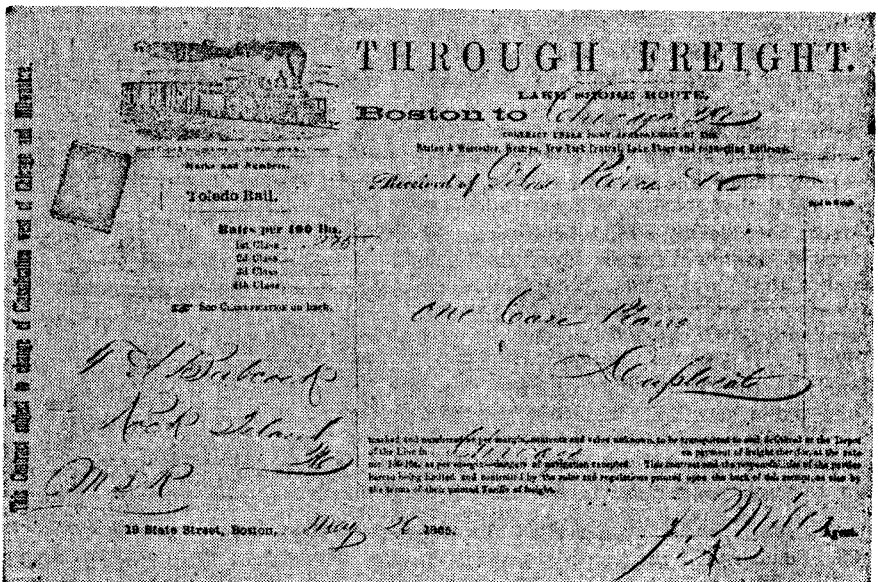
2c Bank check, orange, Black cancel, double circle, 22x15mm. GREAT WESTERN DESPATCH APR 8 1867 Cincin'ti. (at bottom).

Before mentioning the document I want to place a cancel before the collectors to see if any of them can identify for sure, what it may be. It is—

25c Certificate, imperforate, black cancel, single circle 18 to 19mm diameter (the whole cancel is faint) GREAT WESTERN ????? (room for 5 letters?) MAR 3 1863 (at bottom).

I have examined this cancel under color screens and ultraviolet and I cannot say what the missing letters are. Help wanted.

The earliest document I have found is dated Oct. 30, 1865. It shows the following: It is a freight receipt and on the top line—GREAT WESTERN DESPATCH (below) United States Express Co. Proprietors. office 291 Broadway, N. Y. (in the main space) there follows—Rec'd of G. W. Lockwood one case of MDSE, sent to Cleveland for P. Smith, Woodville, Sandusky County, Ohio. Dated October 30, 1865. There is a 2c Bank check orange attached with pen cancelled initials.



I have included among the illustrations three designs of the Union R. R. and Transportation Co. taken from my listing of the railroad cancellations, revised edition of 1965, as they appertain to this subject as noted in the text preceding .

I think this little article will show how the railroads met the problem of the need for speedy delivering of freight, especially for the larger size packages. Even today they are fighting for their existence against the airplane and truck using the wonderful interstate roads provided free to the trucking industry. Whether they will survive this attack is more dubious. They lack a Commodore Vanderbilt and the laws are stacked against them, whereas in those days the government was with them in their fight for financial existence. At any rate we can now claim at least SOME gain in our knowledge of the use

to which these puzzling cancels were put.

H. P. Shellabear, M.D. 709 James St., Sinking Spring, Pa. 19608

LAKE SHORE AND MICHIGAN SOUTHERN EXPRESS FREIGHT LINE.
COMPOSED OF THE

BUFFALO AND STATE LINE RAILROAD. **CLEVELAND AND TOLEDO RAILROAD.**

CLEVELAND, PAINEVILLE, AND ASHTABULA RAILROAD. **MICHIGAN, SOUTH, & N.W. IND. RAILROAD.**

IN DIRECT CONNECTION WITH NEW YORK CENTRAL AND ERIE RAILWAYS.

A. E. LOOMIS, Gen'l Freight Agent, S. & M. S. L. R. . . . Buffalo. A. D. WHITE, Gen'l Freight Agent, C. & T. N. R. . . . Toledo.
ADAMSON HILL, Gen'l Freight Agent, C. & T. N. R. . . . Cleveland. CHAS. H. GRAY, Commercial Freight Agent, S. & M. S. L. R. . . . Chicago.

J. J. JANNETT, Commercial Freight Agent, S. & M. S. L. R. . . . Buffalo. JOHN F. PORTER, Agent, C. & T. N. R. . . . Toledo.

OTIS KIMBALL, General Agt. Buffalo, N. Y.

Contents of Packages Unknown.

Received from *Wm. R. P. Co.* *Apr 13 1886*

Shaw Buffalo & Co. 100 Hhd Sugar
East Saginaw
Mich.

L. S. & M. S. LINE.

RATES.

Special	100 lbs
100 lbs	cents per 100 lbs
100 lbs	cents per 100 lbs
100 lbs	cents per 100 lbs
100 lbs	cents per 100 lbs
100 lbs	cents per 100 lbs
100 lbs	cents per 100 lbs
100 lbs	cents per 100 lbs
100 lbs	cents per 100 lbs

As per Circular on back, subject to change west of Chicago.

Agent.

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2. "Wiring a Continent" Robert Luther Thompson. Princeton University Press, 1947.
3. "Express Companies of the United States" Betrain Benedict, N. Y., 1919.
4. "Old Waybills" Alvin Harlow.
5. "Express Service to the West" Neil Compton Wilson.
6. "History of California" one of 39 volumes by Hubert Howe Bancroft.
7. "The Growth & Development of the Pennsylvania Railroad Company" H. W. Schotter (Asst. Treas.) Allen, Lane, & Scott. Phila. 1927.

Watermarks On Italian Revenue Stamps

G. M. Abrams

There are currently six (6) types of watermarks known on the revenue issues of Italy, actually seven, if you count the unwatermarked issues. This does not include the caduceus watermark on one Weights & Measures issue, as it appears nowhere else.

- Type 1.** Crown. Used on most pre-WWII issues.
 - a. Inverted crown. Scarcer.
- Type 2.** Winged Wheel. First appeared after WWII. This watermark has an elongated wheel and the spokes inside the rim are not sharp and distinct. See illustration below. Size approx. 15x16½ mm.
- Type 3.** Winged Wheel. Slightly smaller than type 2, first appeared in 1952. Measures approx 15x14 mm. Design is sharply defined, with round wheel and distinct spokes. See illustration below.
- Type 4.** Winged Wheel. Similar to type 3 but wheel is stubby and broad. This watermark is found usually on the engraved stamps. See illustration below.
- Type 5.** Stars. This type contains multiple stars arranged in offset order, in vertically offset rows.
- Type 6.** Stars. Similar to type 5, except that stars are slightly smaller, and arranged in straight vertical rows, with no offset.



Winged Wheel



Type 2

Type 3



Type 4

The watermark containing the winged wheel may vary in direction, since the paper was not always monitored for position. Although most of the issues exist with only one position, many are found in at least two positions. There are a total of eight (8) possible arrangements, as shown below:



Position 1



2



3



4



5



6



7



8

These are taken from the back of the stamp, face down, with top of stamp at top. So the watermark may be listed as, for example, Type 2, position 4, or, as a suggested short hand notation, t. 2 p. 4, or simply t.2-4.

NOTE: We are indebted to Joe Bush for the wheel variations information, as listed in his catalog of Trieste revenues, 1956 edition.

'Amid the Dust and Cobwebs of the Fiscalist's Archives'

A Series of Extracts of Historic Interest
Resurrected by Louis S. Alfano (ARA 1142)

Our good friend Bill Wylie, editor of **Scott's Monthly Stamp Journal**, recently discovered something of interest and decided to share it with us. Revenues were shown at the first stamp exhibition in the United States. This exhibit took place at the Eden Musée in New York City in February of 1839. The description of the revenues, written by J. W. Scott, follows:

"UNITED STATES REVENUE STAMPS

"Exhibited by J. Adenaw, of the National Philatelic Society.

"Although the majority of amateurs in this country confine their collections to postage stamps, many among us devote their energies to securing a set of the different stamps issued during the rebellion to supply funds to carry on the war of the Union. First issued in October, 1862, they are happily now all extinct and form one of the most interesting monuments of that unhappy struggle, which we do

not hesitate to predict will out last the sculptured stone or moulded bronze on which our heroes are apt to base their hopes of renown. First, we have the regular series issued by the Government and known as document stamps; these commence at one cent and reach up to \$5,000, although but few of the latter value were ever used. Then follow special stamps for cigars, tobacco, beer, spirits and some other things. Moreover, the authorities engraved stamps of special design to suit all the patent medicines and match stamps, and it is to these two classes that the chief interest attaches, full scope having given to the artists to furnish elaborate and beautiful designs. Then from the very nature of these things many varieties have become excessively rare and cases are not wanting where the stamp from a two cent box of matches has sold for one hundred dollars. The revenue stamps will be found in special cases."

CIRCUIT NOTES

At this writing, some auction bids have arrived, but not as had been anticipated based on the response to auction 3. However, final judgement on the advisability of future auctions will be reserved pending the final outcome of auction 4. One guarantee: If less than 50% of the lots are sold, this will be the last.

But on a more pleasant note . . . some optimistic members have, would you believe, already sent in some lots for the supposed next auction. Amazing.

If there is no auction 5, the lots will of course be returned.

And now, a most serious plea. I have had all sorts of queries from many members regarding material which they would like to see in the circuits. However, I must needs inform them that I'm fresh out, but faithfully promise to send the material if any shows up. Specifically, the following countries and groups have been requested:

Germany, France, Italy, Brazil, Ja-

pan, Scandinavia, Siam, Finland, Great Britain, India and States, Latin America, Greece, Turkey, Mexico, Spain, Canada, and especially 19th century USIR, taxpays and M&M's. What say?

And here are the latest sales circuit statistics:

Total books sold	-----	424
Entered in circuits	----	227
Not received	-----	197
Books returned to owners		132
Remaining in circuits	---	95
Circuits initiated	-----	136
Circuits completed	-----	102
Still out	-----	34
Members waiting	-----	131
Total sales volume from the books returned to owners		\$6,360.12

Final thought—It would be nice to target a total circuit sales volume of 10,000 by the end of 1972. But I can't do it alone.

Afterthought. Have you submitted your election nominations?

G. M. Abrams,
Sales Manager

SECRETARY'S REPORT

Bruce Miller

Secretary-Treasurer

1010 S. 5th Ave., Arcadia, Cal. 91006

NEW MEMBERS

1373 DAVIS, Vestie E., 123 Bay 29th St., Brooklyn, N. Y. 11214, by Jack Brandt. All US and foreign revs.

1374 BROWN, Ronald A., P. O. Box 1516, Auburn, Cal. 95603, by Secretary. U.S.

1375 MORRISSEY, John W., PO Box 4190, Corpus Christi, Tex. 78408 by John C. Ruback. US revs and taxpays.

1376 KOONTZ, John W., 12765 Midwood Lane, Bowie, Md. 20715, by Sherwood Springer. All USIR Scott and non-Scott, states, esp. Md. and D.C., tobacco.

1377 GIBSON, Giles A., 475 Wilson Ave., Novato, Cal. 94947, by John C. Ruback. Taxpays (mail order approval dealer).

CM1378 WULLEN, Roger W., 4609 65 Place, Woodside, New York, N. Y. 11377, by John C. Ruback. All US and possessions.

1379 COGAN, Harry, 336 Hillcrest, El Segundo, Cal. 90245, by Secretary. Scott-listed USIR, mint and used.

REINSTATED

962 WYCKOFF, C. Sterling, Center Harbor, N. H. 03226, by Secretary. All US up to 1940, excluding wines and playing cards.

DECEASED

1120 Frank G. Mallette

RESIGNED

940 E. Everett Harrison

DROPPED (Moved, No Forwarding Address)

1256 Howard Kwastel

ADDRESS CHANGES

C. S. Domzall, Richmond Industrial Village, So. 10th and Wright Ave., Richmond, Cal. 94804

Dr. Conrad Graham, 23 Rotherwick Rd., London N.W.11 7DG, Engl'd

Drew A. Nicholson, 18 Valley Drive, Pawling, N. Y. 12564

Leon C. Stone, 414 West Broadway, Princeton, Md. 47670

Previous membership total -- 497

New members ----- 7

Reinstated ----- 1

Deceased ----- 1

Resigned ----- 1

Dropped ----- 1

Current membership total -- 502

OK, now let's try for 600!

Bear in mind that a new Yearbook is scheduled to appear next March. Please check your current listing, and if any change, addition or correction is desired, the necessary information should be conveyed to the Secretary no later than January 1, 1972 for inclusion in the new edition.

DEALER DOINGS

This month we resume this column with two items:

A Canadian Revenue Price List is offered by E. vanDam, 1274 Royal Drive, Peterboro, Ontario, Canada. A postcard will get this list on its way to you. Most items in the list are by Sissons numbers, but items unlisted in that catalog are listed by Holmes.

If this issue reaches you early enough, you may have time to bid in our good friend Herman Herst Jr.'s Auction, which features seventy lots of U. S Revenues. This part of the sale will take place at 7:30 p.m. on Wednesday, December 15, at the Hotel Americana in New York City. Catalogs may be had from Mr. Herst, at Shrub Oak, New York 10588.

An Early Revenue Price List

By Herman Herst, Jr.

What must be a very early retail list of U. S. revenue stamps, if not one of the very earliest of these, has come into our hands. It was published in 1874 by J. W. Scott & Co., which then had offices at 75-77 Nassau Street in New York and at 46 Leadenhall Street in London. The six by nine inch booklet has 19 pages of listings, paper covers, and is entitled **The Revenue Stamp Catalog**.

Almost every U. S. stamp in it is priced, with the only price omissions being stamps which are today exceedingly valuable, such as the 6c Proprietary and the 50c Probate of the first issue, and a number of the even rarer Match and Medicine stamps.

Dozens of stamps of the first three issues are priced at three cents or under. Those that are higher in price appear to have the same ratio of increase that they have in today's price lists, with exceptions. Some prices of interest are quoted below, with the current catalog price listed in parentheses. Identification is by the current Scott numbers.

R79c	\$.20 (\$15.00)	R132	\$25.00 (\$850.00)
R80c	.20 (\$7.50)	R133	50.00 (\$2500.00)
R97c	2.00 (\$21.50)	R149	100.00 (\$13.00)
R99c	5.00 (\$200.00)	R150	250.00 (\$70.00)
R102c	25.00 (\$100.00)		

The difference in price between then and today on the last quoted items may well have been due to the fact that these two stamps had been issued just before the appearance of this list, and they may well have been thought of as rare because of their novelty. By today's standards they are relatively plentiful.

The \$5,000 second issue, which today is recognized as prepared but never issued, is priced. The figure at which it was available was \$100, perhaps the greatest bargain in the book by today's standards. Today the stamp, affectionately called the "Persian Rug" because of its beauty and its color, is listed only in the proof section of the Scott Specialized catalog.

Of the several hundred Match and Medicine stamps which are listed and priced, the most valuable were the Soule's Oriental Pills and the Brown & Durling match stamp, each priced at \$1.00. They are listed today as RS227 (\$4), and RO44 (\$11), respectively. Most of the Match and Medicines were priced at 5c to 20c each, not a surprising figure, since most of them were still current at the time.

Also listed in the book were the Lottery and Insurance stamps of such states as Louisiana and Oregon. The listing of the once popular California and Nevada state revenues runs to about 200 listings, with most prices 5c to 25c, none higher than the latter, though many were unpriced.

A dozen pages of the book are devoted to foreign revenues, but on these most are left unpriced. The most extensive section is Canada, but among these, almost all are priced, including the Law stamps. The beautiful \$3 Queen Victoria bicolor is \$1.00; the inverted center probably had not yet been discovered, for it is not mentioned.

One page at the back is devoted to **The Revenue Stamp Album**, which the catalog says is "for sale at all respectable Booksellers and Stamp Dealers throughout the world." We have no way of knowing the feelings of stamp dealers who did not stock the album, and would thus have to enter the class

of "unrespectable stamp dealers." In describing the book, the ad says that it "is well calculated to contain in a convenient and elegant form these interesting mementoes of the greatest struggle the world has ever witnessed, and vividly illustrates the darkest pages of our national history."

Comments made in the catalog, although written almost a century ago, apply to the field of revenue collecting today no less than they did then.

EXTRACT FROM PREFACE

In the present state of knowledge concerning revenue stamps, it is simply impossible to make the book perfect, nor would it be advisable to do so, if the necessary data were at hand, as the supply of these labels is, at present very limited, which would in that case, make it impossible to fill the album. Perhaps the greatest charm in collecting revenue stamps consists in the uncertainty and romance connected with it; nearly every amateur having specimens in his album which are totally unknown to his brother collectors, and their being no value or degrees of value yet established; but of course, this state of things is rapidly passing away, and ere many years, or even months have elapsed, collectors will awake to the knowledge that they have some priceless varieties amongst their revenue stamps, which, perhaps, have only cost them two or three cents.

Taking these facts into consideration, spaces have only been prepared for well-known and obtainable series of foreign revenue stamps; but by the plentiful distribution of blank pages throughout the book ample room has been secured for all fiscal stamps that may be acquired by the owner. In regard to the emissions of the United States the case is very different, as nearly every American Philatelist is desirous of obtaining a complete set of the fiscal stamps of his own country. Therefore great care has been taken to provide space for every stamp that have ever been issued by our own country, with the exception of beer, spirit, and tobacco stamps, which it has been pronounced illegal to collect, but as large numbers do collect them sufficient blank pages have been left for their accomodation, and taking into consideration their large size, they can be arranged with equal facility without the aid of lines.

The price of the album described was a substantial figure, especially considering how much a dollar bought at the time. Clothbound, with gilt lettering, it was \$3; with pages on extra heavy paper, it was \$5. With covers bound in half morocco, twice the thickness of the normal covers, the album was \$10; bound in levant with gilt edges, the price was \$15. In full levant, Russian style (whatever that might be), it cost \$25. The last two albums, so the advertisement says, were too heavy to be sent by post, and would have to be picked up personally at the Scott office.

Has any reader ever seen any of these albums?

REVENUE MART

Buy, sell and exchange. 5c per word, minimum 20 words. Name and address will count for 5 words. Send all copy and remittance to Advertising Manager, 1668 Sycamore St., Des Plaines, Ill. 60018

ARIZONA Trout stamps on approval, Also U. S. precancels. Alvin Gerstenberger, 204 W. Glenrosa, Phoenix, Arizona 85013. 242

BRITISH COLONIES and Worldwide revenues on approval. List interests and ARA #. Blake R. Wheeler, 14230 Sunset Blvd., Pacific Palisades, Calif. 90272. We also buy!! 242

WE PAY 1/2c each for any and all Scott listed revenues. Azar, South 10th and Wright, Richmond, CA 94804. 245

MANY satisfied customers buying our 5c-\$1,000 each postage/revenue approvals for years. We can satisfy you too! Want lists of \$1 up (catalog value) stamps serviced. Tell us groups and grades desired. U. S. Specialties Plus, Box 2711, Santa Clara, CA 95051. 243tr

THE FISCAL BOOKSHELF

By "Fiscophilus"

Pharmaceutical Fiscals—Medicine Tax Stamps, Worldwide. By George Griffenhagen, R. Ph., M.S.

Mr. Griffenhagen has come to revenues (and to the ARA) by an unusual route—thematic collecting. Being a pharmacist by profession, he began his philatelic ventures as a "pharmacy on stamps" topicalist, but was not content to stay within the confines of postage stamps depicting vignettes relating to his subject; hence to fiscals and a new philatelic vista.

Our author no longer concerned himself with what was depicted upon the stamp, his game had changed to one of usage. He developed a definition for "pharmaceutical fiscals"—stamps signifying payment of a tax upon goods generally sold in drugstores—and proceeded to research his subject on a worldwide basis. The present volume is the commendable result of his studies, covering such stamps which have been issued by nearly forty countries.

Mr. Griffenhagen's manner of presentation is comfortably comprehensible, a particular boon when the subject matter is as esoteric as the fiscal legislation of many nations. His ability as a researcher is remarkable—his citations, going back nearly two centuries, come not only from governmental and philatelic sources, but also from medical and pharmaceutical publications, giving us the broadest possible coverage of the subject. The footnoting is meticulous and formidable, with over 400 citations, enabling those sufficiently interested to review his sources.

Illustrations are plentiful, and rightly so, as many of the items shown are not readily available from even the most specialized of dealers, and some have not even been depicted heretofore. The uniform clarity of the pictures is another significant feature of this new fiscal-thematic chef d'oeuvre, making positive identification of the illustrated specimens a facile task.

The volume is 127 pages in length,

paperbound, and sells for six dollars from the American Topical Association, 3306 North 50th Street, Milwaukee, Wisconsin, 53216.

The author has donated a copy to the ARA Library.

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